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PATENT
29936/39429

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Cha Deok Dong

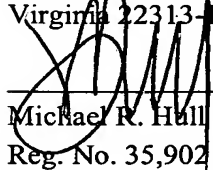
Serial No.: 10/611,500

Filed: July 1, 2003

For: Method of Forming an Isolation
Layer in a Semiconductor Device

Group Art Unit: 2825

Examiner: Calvin Lee

) I hereby certify that this paper and the
) documents referred to as enclosed
) therewith are being deposited with the
) United States Postal Service as first
) class mail, postage prepaid, on
) **October 28, 2004**, in an envelope
) addressed to Commissioner for
) Patents, P.O. Box 1450, Alexandria,
) Virginia 22313-1450
)
) 
) Michael R. Hull
) Reg. No. 35,902
) Attorney for Applicants

COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Commissioner:

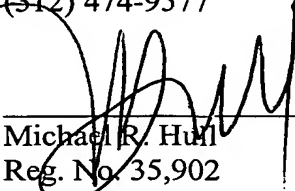
In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Respectfully submitted,

MARSHALL, GERSTEIN & BORUN LLP
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233 South Wacker Drive
Chicago, Illinois 60606-6357
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October 28, 2004

By:


Michael R. Hull
Reg. No. 35,902